

752.229-71 Reporting of foreign taxes.

As prescribed in (48 CFR) AIDAR 729.402-70, insert the following clause in section I of applicable solicitations and resulting contracts. The contracting officer must insert address and point of contact at the Embassy, Mission, or M/CFO/CMP as appropriate under paragraph (d) of this clause.

Reporting of Foreign Taxes (JUL 2007)

(a) The contractor must annually submit a report by April 16 of the next year.

(b) *Contents of report.* The report must contain:

(1) Contractor name.

(2) Contact name with phone, fax number and email address.

(3) Contract number(s).

(4) Amount of foreign taxes assessed by a foreign government [each foreign government must be listed separately] on commodity purchase transactions valued at \$500 or more financed with U.S. foreign assistance funds under this agreement during the prior U.S. fiscal year.

(5) Only foreign taxes assessed by the foreign government in the country receiving U.S. assistance are to be reported. Foreign taxes by a third party foreign government are not to be reported. For example, if a contractor performing in Lesotho using foreign assistance funds should purchase commodities in South Africa, any taxes imposed by South Africa would not be included in the report for Lesotho (or South Africa).

(6) Any reimbursements received by the contractor during the period in paragraph (b)(4) of this clause regardless of when the foreign tax was assessed and any reimbursements on the taxes reported in paragraph (b)(4) of this clause received through March 31.

(7) Report is required even if the contractor did not pay any taxes during the reporting period.

(8) Cumulative reports may be provided if the contractor is implementing more than one program in a foreign country.

(c) *Definitions.* As used in this clause -

(1) *Agreement* includes USAID direct and country contracts, grants, cooperative agreements and interagency agreements.

(2) *Commodity* means any material, article, supply, goods, or equipment.

(3) *Foreign government* includes any foreign governmental entity.

(4) *Foreign taxes* means value-added taxes and customs duties assessed by a foreign government on a commodity. It does not include foreign sales taxes.

(d) *Where.* Submit the reports to: [contracting officer must insert address and point of contact at the Embassy, Mission, or CFO/CMP as appropriate].

(e) *Subagreements*. The contractor must include this reporting requirement in all applicable subcontracts and other subagreements.

(f) For further information see <http://2001-2009.state.gov/s/d/rm/c10443.htm>.

(End of clause)

Parent topic: [Subpart 752.2 - Texts of Provisions and Clauses](#)